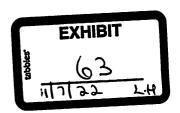
EXHIBIT 51

v.7.00

5270 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 STAR MITSUBISHI/STAR MITSUBISHI DEBBIE					
* * FEE & EXP		* *			
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT 1,125.00 12,774.00	TOTAL		
COMPILATION ENGAGEMENT	15.00	1,125.00	1,125.00		
Business tax engagements	73.00	12,774.00	13,899.00		
BUSINESS TAX ENGAGEMENTS INTERIM SERVICES	2.20	170.00	14,069.00		
SYSTEM GENERATED FEES	0.00	-20,095.00	-6,026.00		
** TOTAL		-6,026.00			
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL		
	0.00	-20,095.00	-20,095.00		
118 ROBERT KIRKHOPE	2.00		-19,755.00		
	9.00	1,080.00			
136 DAVID KUMOR	2.30	253.00	-18,422.00		
138 MIKE CORRIGAN	2.00	150.00 25.00	-18,272.00		
139 KAITLYN M. METZ	0.50	25.00	-18,247.00		
140 MARIALUISA VENEZIALE-CIOCCA	0.20	20.00	-18,227.00		
142 TIMOFEY S. KRAVETS	2.20	176.00	-18,051.00		
143 ERIC WOJCIECHOWSKI	17.00	1,275.00	-16,776.00		
142 TIMOFEY S. KRAVETS 143 ERIC WOJCIECHOWSKI 75 Bob Seibel	55.00	176.00 1,275.00 10,750.00	-6,026.00		
** TOTAL		-6,026.00			
* CHARGEABLE FEES SUMMARY BY CTRL DATE					
09/30/13	0.00	-6,720.00	-6,720.00		
10/31/13	17.70	2,254.00 -40.00	-4,466.00		
11/30/13	3.00	-40.00	-4,506.00		
12/31/13		-4,020.00			
01/31/14	22.50	2,085.00	-6,441.00		
02/28/14	21.50	1,463.00 952.00	-4,978.00		
03/31/14	9.30	952.00	-4,026.00		
04/30/14	0.00	-500.00	-4,526.00		
05/31/14		-100.00			
06/30/14	0.50	-400.00	-5,026.00		
07/31/14	0.00	-500.00 -500.00	-5,526.00		
08/31/14	0.00	-500.00	-6,026.00		



01 Aug 2014 08:10 DWIP SORT ON CLIENT NAME 5270 / PAGE: 14

** TOTAL

CONFIDENTIAL

90.20 -6,026.00

5270 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 STAR MITSUBISHI/STAR MITSUBISHI DEBBIE CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION * * CHARGEABLE FEES BY CODES/STAFF/ * * 01/31/14 01/02/14 3 70 ERIC WOJCIECHOWSKI 143 75 6.00 450.00 20886 B H T: PREPARED 2010 EXPENSE REIMBURSEMENTS SPREADSHEETS 01/31/14 01/03/14 3 70 ERIC WOJCIECHOWSKI 143 75 4.00 300.00 20887 B H T: PREPARED 2010 EXPENSE REIMBURSEMENTS SPREADSHEETS 01/31/14 12/30/13 3 70 ERIC WOJCIECHOWSKI 143 75 5.00 375.00 20884 B H T: PREPARED 2010 EXPENSE REIMBURSEMENTS 143 ERIC WOJCIECHOWSKI 15.00 1,125.00 COMPIL Financial Statement Pre 15.00 1,125.00 03/31/14 03/03/14 5 60 DAVID KUMOR 136 110 0.40 44.00 29011 B H T: EXTENSIONS 03/31/14 03/10/14 5 60 DAVID KUMOR 136 110 0.10 11.00 29541 B H T: PUTTING IN FOR E-FILE 136 DAVID KUMOR 0.50 55.00 BUSTAX Income Tax Project & Ex 0.50 55.00 03/31/14 03/13/14 5 61 DAVID KUMOR 136 110 0.30 33.00 29600 B H T: GOING OVER RETURN 0.30 33.00 136 DAVID KUMOR 03/31/14 03/12/14 5 61 TIMOFEY S. KRAVETS 142 80 1.30 104.00 29747 B H T: prepared the federal, state and new york city tax return 03/31/14 03/13/14 5 61 TIMOFEY S. KRAVETS 142 80 0.90 72.00 29749 B H T: made corrections to the federal and state returns 142 TIMOFEY S. KRAVETS 2.20 176.00 BUSTAX Federal Tax Return Prep 2.50 209.00 10/31/13 10/23/13 5 65 Brett Bausinger 124 120 2.50 300.00 12066 B H T: Preparing spreadsheet reconciling deposits to bank account with income reported on tax return. Going through statements, recording transfers in to accounts, floorplan funding, dealer trades, incentive income, and sales tax. income, and sales tax. 10/31/13 10/24/13 5 65 Brett Bausinger 124 120 6.20 744.00 12074 B H T: Preparing spreadsheet reconciling deposits to bank account with income reported on tax return. Going through statements, recording transfers in to accounts, floorplan funding, dealer trades, incentive income, and sales tax. 124 Brett Bausinger 8.70 1.044.00 10/31/13 10/22/13 5 65 Bob Seibel 75 190 7.00 1,330.00 13346 B H T: Visit to dealership to meet with auditor. 10/31/13 10/23/13 5 65 Bob Seibel 75 190 2.00 380.00 13347 B H T:

DWIP SORT ON CLIENT NAME 5270 /

01 Aug 2014 08:10

₹.7.00

v.7.00

5270	į	GRP: STAR	PRG BILL F	'RM: 5	CYC: 12 RA	E FACTOR:	1.00 MGMT:	83
STAR	MITSUB.	ISHI/STAR MITS	UBISH1			DEBB	IE	

STAR MITSUBISHT/STAR MITSUBISHI		DEBBIE		
· · FEE & EXPEN	ISE SUMMARIES	+ +		
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL	
COMPILATION ENGAGEMENT	15.00	1,125.00	1,125.00	
BUSINESS TAX ENGAGEMENTS	89.20	15,717.00	16,842.00	
INTERIM SERVICES	2.20	170.30	17.012.00	
SYSTEM GENERATED FEES	0.00	-28,400.30	-11,388.00	
** TOTAL	106.40	-11,388.30		
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL	
	0.00	-28,400.00	-28,400.00	
118 ROBERT KIRKHOPE	2.00	340.00	-28,060.00	
124 Brett Bausinger	9.00	1,080.00	-26,980.00	
132 DOROTHEA BURCH	0.30	15.00	-26,965.00	
136 DAVID KUMOR	2.70	303.00	-26,662.00	
138 MIKE CORRIGAN	2.00	150.00	-26,512.00	
139 KAITLYN M. METZ	1.60	113.00	-26,399.00	
140 MARIALUISA VENEZIALE-CLOCCA	0.20	20.00	-26,379.00	
142 TIMOFEY S. KRAVETS	3.10	266.00	-26,113.00	
143 ERIC WOJCIECHOWSKI	17.00	1,275.00	-24,838.00	
75 Bob Seibel	68.50	13,450.00	-11,388.00	
** TOTAL	106.40	-11,388.00		
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL	
09/30/13	0.00	-6.720.00	-6,720.00	
10/31/13	17.70	2,254.00	-4,466.00	
11/30/13	3.00	-40.00	-4,506.00	
12/31/13	13.70	-4,020.00	-8,526.00	
01/31/14	22.50	2,085.00	-6,441.00	
02/28/14	21.50	1,463.00	-4,978.00	
03/31/14	9.30	952.00	-4,026.00	
04/30/14	0.00	-500.00	-4,526.00	
05/31/14	2.00	-100.00	-4,626.00	
06/30/14	0.50	-40C.0C	-5,026.00	
07/31/14	0.00	-500.00	-5,526.00	
08/31/14	16.20	-5,362.00	-10,888.00	
09/30/14	0.00	-500.00	-11,388.00	
** TOTAL	106.40	-11,388.00		

26 Sep 2014 09:28 DW1F SORT ON CLIENT ID 5270 / FAGE: 82

GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1 00 MGMT: 83 STAR MITSUBISHI/STAR MITSUBISHI DEBBIE CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION * * CHARGEABLE FEES BY CODES/STAFF/ * * 01/31/14 01/02/14 3 70 ERIC WOJCIECHOWSKI 143 75 6.00 450.00 20886 B H T: PREPARED 2010 EXPENSE REIMBURSEMENTS SPREADSHEETS 01/31/14 01/03/14 3 70 ERIC WOJCIECHOWSKI 143 75 4.00 300.00 20887 B H T: PREPARED 2010 EXPENSE REIMBURSEMENTS SPREADSHEETS 01/31/14 12/30/13 3 70 ERIC WOJCIECHOWSKI 143 75 5.00 375.00 20884 B H T: PREPARED 2010 EXPENSE REIMBURSEMENTS 143 ERIC WOJCIECHOWSKI 15.00 1,125.00 COMPIL Financial Statement Pre 15.00 1,125.00 03/31/14 03/03/14 5 60 DAVID KUMOR 136 110 0.40 44.00 29011 B H T: EXTENSIONS 03/31/14 03/10/14 5 60 DAVID KUMOR 11.00 29541 B H T: PUTTING IN FOR E-FILE 136 DAVID KUMOR 0.50 55.00 BUSTAX Income Tax Project & Ex 0.50 55.00 08/31/14 08/04/14 5 61 DOROTHEA BURCH 132 50 0.30 15.00 51979 B H T: process 132 DOROTHEA BURCH 0.30 15.00 03/31/14 03/13/14 5 61 DAVID KUMOR 136 110 0.30 33.00 29600 B H T: GOING OVER RETURN 136 DAVID KUMOR 0.30 33.00 03/31/14 03/12/14 5 61 TIMOFEY S. KRAVETS 142 80 1.30 104.00 29747 B H T: prepared the federal, state and new york dity tax return 03/31/14 03/13/14 5 61 TIMOFEY S. KRAVETS 142 80 0.90 72.00 29749 B H T: made corrections to the federal and state returns 08/31/14 07/29/14 5 61 TIMOFEY S. KRAVETS 142 100 0.90 90.00 51274 B H T: made corrections to the return. 142 TIMOFEY S. KRAVETS 3.10 266.00 BUSTAX Federal Tax Return Prep 314.00 10/31/13 10/23/13 5 65 Brett Bausinger 124 120 2.50 300.00 12066 B H T: Preparing spreadsheet reconciling deposits to bank account with income reported on tax return. Going through statements, recording transfers in to accounts, floorplan funding, dealer trades, incentive income, and sales tax. 10/31/13 10/24/13 5 65 Brett Bausinger 124 120 6.20 Preparing spreadsheet reconciling deposits to bank account with income reported on tax return. Going through statements, recording transfers in to accounts. floorplan funding, dealer trades, incentive

CONFIDENTIAL

DWIP SORT ON CLIENT ID 5270 /

26 Sep 2014 09:28

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR CHRYSLER PLYMOUTH JEEP/

STAR CHRYSLER PLYMOUTH JEEP/		DEBBIE		
* * FEE & EXPE	NSE SUMMARIES	+ +		
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL	
REVIEW ENGAGEMENT	1.00	275.00	275.00	
BUSINESS TAX ENGAGEMENTS	50.50	7,960.50	8,235.50	
INTERIM SERVICES	32.00	5,125.00 125.00	13,360.50	
SPECIAL PROJECTS-MUST USE MEMO	1.00	125.00	13,485.50	
SYSTEM GENERATED FEES	0.00	-18,750.00	-5,264.50	
** TOTAL	84.50	-5,264.50		
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL	
	0.00	-18,750.00	-18,750.00	
118 ROBERT KIRKHOPE	41.00	7,380.00	-11,370.00	
135 VINCENT BUCOLO	1.70	203.00	-11,167.00	
136 DAVID KUMOR	11.30	1,245.50		
138 MIKE CORRIGAN	5.30	404.00		
139 KAITLYN M. METZ	0.90	45.00	-9,472.50	
142 TIMOFEY S. KRAVETS	9.40	45.00 938.00	-8,534.50	
48 Kenneth Mann	0.60	165.00 275.00	-8,369.50	
56 Hugh Whyte	1.00	275.00	-8,094.50	
63 Betteann Norris	0.30	30.00	-8,064.50	
75 Bob Seibel	9.00	1,800.00	-6,264.50	
83 Randall Franzen	4.00	1,800.00 1,000.00	-5,264.50	
** TOTAL	84.50	-5,264.50		
+ CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL	
10/31/13	0.00	-1,000.00		
11/30/13	0.50	-950.00	-1,950.00	
12/31/13	4.20	20.00	-1,930.00	
01/31/14	1.50		•	
02/28/14	24.90	-790.00 -3,955.00	-6,675.00	
03/31/14	3.60	-517.00	-7,192.00	
04/30/14	0.00	-1,000.00		
05/31/14	6.10	-59.00		
06/30/14	5.40	-106.00	-8,357.00	
07/31/14	24.20	-106.00 3,345.00	-5,012.00	
08/31/14	13.10	622.50		
09/30/14	1.00	-875.00	-5,264.50	
** TOTAL	84.50	-5,264.50		

26 Sep 2014 09:28 DWIP SORT ON CLIENT ID 5261 / PAGE: 52

26 Sep 2014 09:28

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014

SORT ON CLIENT ID * SELECTED CLIENTS GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE CDATE WDATE WORK(CODE) STAFF NAME HRS AMOUNT SEO# ACTION * * CHARGEABLE FEES BY CODES/STAFF/ * * 06/30/14 06/12/14 2 93 Hugh Whyte 56 275 1.00 275.00 43440 B H T: 1.00 275.00 56 Hugh Whyte 275.00 1.00 REVIEW Partner Review 01/31/14 01/02/14 5 21 KAITLYN M. METZ 0.70 35.00 21047 B H T: LIFO RESERVE ADJUSTMENT 01/31/14 01/03/14 5 21 KAITLYN M. METZ 139 10.00 21054 B H T+ 50 0.20 LIFO RESERVE 139 KAITLYN M. METZ 0.90 45.00 01/31/14 01/02/14 5 21 Kenneth Mann 48 275 0 20 55 00 26303 B H T. Lifo supervise Kaitlyn 01/31/14 01/06/14 5 21 Kenneth Mann 275 0.20 55.00 26334 B H T: Lifo 55.00 26350 B H T: 01/31/14 01/09/14 5 21 Kenneth Mann 275 0.20 factory statements - LIFO 48 Kenneth Mann 0.60 165.00 210.00 BUSTAX LIFO Computations 1.50 03/31/14 03/03/14 5 60 DAVID KUMOR 136 110 66.00 29006 B H T: 0.60 EXTENSIONS 136 110 03/31/14 03/10/14 5 60 DAVID KUMOR 11.00 29538 B H T: PUTTING IN FOR E FILE 77.00 136 DAVID KUMOR 0.70 0.10 03/31/14 02/25/14 5 60 TIMOFEY S. KRAVETS 142 80 8.00 27840 B H T: Prepared federal extension form 7004 in gosystems 142 TIMOFEY S. KRAVETS 0.10 8.00 85.00 0.80 BUSTAX Income Tax Project & Ex 275.00 41369 B H T: 05/31/14 05/15/14 5 61 DAVID KUMOR 136 110 2.50 STARTING RETURN 06/30/14 06/02/14 5 61 DAVID KUMOR 136 110 2.60 286.00 43090 B H T: UPDATING RETURN 136 DAVID KUMOR 5.10 561.00 08/31/14 07/31/14 5 61 Betteann Norris 63 100 30.00 51372 B H T: 0.30 process tax returns 30.00 63 Betteann Norris 0.30 591.00 BUSTAX Federal Tax Return Prep 5.40 12/31/13 11/27/13 5 68 VINCENT BUCOLO 20.00 16529 B H T: 135 100 0.20 135 VINCENT BUCOLO 20.00

CONFIDENTIAL

DWIP SORT ON CLIENT ID 5261 /

26 Sep 2014 09:28

PAGE: 53

Voynow, Bayard, Whyte and Company, LLP

v.7.00 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014 SORT ON CLIENT ID * SELECTED CLIENTS GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS + + CHARGEABLE FEES BY CODES/STAFF/ + + POSTING ADJUSTING ENTRIES 05/31/14 05/15/14 5 90 DAVID KUMOR 136 110 0.60 66.00 41368 B H T: ADJUSTING ENTRIES 495.00 136 DAVID KUMOR 4.50 02/28/14 01/30/14 5 90 MIKE CORRIGAN 138 75 300.00 23753 B H T: Entering Trial Balance and creating tax file folder 02/28/14 02/03/14 5 90 MIKE CORRIGAN 138 80 1.00 80.00 24785 B H T: Entered Trial Balance, made the neccassary adjustments 02/28/14 02/04/14 5 90 MIKE CORRIGAN 138 80 0.30 24.00 24788 B H T: Made corrections to trial balance 404.30 5.30 138 MIKE CORRIGAN 9.80 899.00 BUSTAX Trial Balance Data Inpu 33.00 42873 B H T: 06/30/14 06/02/14 5 97 VINCENT BUCOLO 135 110 0.30 with kumor finding error why book inc wont tie 0.30 33.00 135 VINCENT BUCOLO 150.00 51269 B H T: 08/31/14 07/29/14 5 97 TIMOFEY S. KRAVETS 142 100 1.50 1.50 150.00 142 TIMOFEY S. KRAVETS 183.00 1.80 BUSTAX Math/Proof Report/Retur 08/31/14 08/27/14 5 99 DAVID KUMOR 136 125 62.50 53475 B H T: SETTING UP FOR E FILE 62.50 0.50 136 DAVID KUMOR 62.50 BUSTAX Report Typing 0.50 1,260.00 52904 B H T: 118 180 7.00 07/31/14 07/07/14 6 1 ROBERT KIRKHOPE star ;etters 540.00 52905 B H T: 3.00 07/31/14 07/08/14 6 1 ROBERT KIRKHOPE 118 180 star letters 1,260.00 52928 B H T: 07/31/14 07/23/14 6 1 ROBERT KIRKHOPE 118 180 7.00 interim 1,260.00 52927 B H T: 7.00 118 180 07/31/14 07/24/14 6 1 ROBERT KIRKHOPE interim 24.00 4,320.00 118 ROBERT KIRKHOPE 07/31/14 07/22/14 6 1 VINCENT BUCOLO 135 125 25.00 51079 B H T: 0.20 getting stuff ready for 25.00 0.20 135 VINCENT BUCOLO 4,345.00 24.20 INTSER Interim Visit Planning

CONFIDENTIAL

DWIP SORT ON CLIENT ID

26 Sep 2014 09:28

5261 / PAGE: 55

v.7.00

5261 / GRP: STAR PRG STAR CHRYSLER PLYMOUTH JEEF/ CDATE WDATE WORK (CODE)	STAFF NAME	SID RATE	DEBBIE HRS		ACTION
	EABLE FEES BY CO				
08/31/14 07/28/14 6 84 TIMOF 08/31/14 07/29/14 6 84 TIMOF 08/31/14 07/30/14 6 84 TIMOF 08/31/14 07/31/14 6 84 TIMOF	EY S. KRAVETS EY S. KRAVETS EY S. KRAVETS EY S. KRAVETS	142 100 142 100 142 100 142 100	5.40 1.30 0.50 0.60	540.00 51266 130.00 51270 50.00 51284 60.00 51290	B H T: B H T:
142 TIMOFEY S.	KRAVETS		7.80	780.00	
INTSER Letters to Cl	ient, Prep		7.80	780.00	
09/30/14 09/04/14 8 32 VINCE censu		135 125	1.00	125.00 54301	B H T:
135 VINCENT BUC	OLO		1.00	125.00	
Other Special Projec	ts(detail)		1.00	125.00	
* * TOTAL FEES			84.50 13	,485.50	
	* DEBITS & C	REDITS .			
10/31/13 10/31/13 99 3 11/30/13 11/30/13 99 3 12/31/13 12/31/13 99 3 01/31/14 01/31/14 99 3 02/28/14 02/28/14 99 3 02/28/14 02/28/14 99 3 03/31/14 03/31/14 99 3 04/30/14 04/30/14 99 3 05/31/14 05/31/14 99 3 06/30/14 06/30/14 99 3 07/31/14 07/31/14 99 3 08/31/14 08/31/14 99 3 09/30/14 09/30/14 99 3	S BILLS AND OTHER	CREDITS	-1 -1 -1 -8 -1 -1 -1 -1	,000.00 996402 ,000.00 4789 ,000.00 14750 ,000.00 14888 5,750.00 25510 ,000.00 16261 ,000.00 19315 ,000.00 19457 ,000.00 24202 1,000.00 38498 4,000.00 41273	B H T:
FEES EXPENSES	S SUB-TOTAL	DR/CR	SUB-TOTAL	CFFSETS	NET WIP
				-18,750.00	
13,485.50 0.00	, 13,465.50	0.00	15, 405.50	20,750.00	=========

26 Sep 2014 09:28 DWIP SORT ON CLIENT 1D 5261 / PAGE: 56

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 STAR HYUNDAI LLC/STAR HYUNDAI LLC	CYC: 12 RATE	FACTOR: 1.00 VIVIAN	MGMT: 83 56	
* * FEE & EXPEN	SE SUMMARIES	* *		
* CHARGEABLE FEES SUMMARY BY WORK CODE BUSINESS TAX ENGAGEMENTS INTERIM SERVICES SYSTEM GENERATED FEES	HOURS	тинома	י בייטיד די	
BUSINESS TAX ENGAGEMENTS	44 60	6 324 50	6 324 50	
INTERIM SERVICES	6.00	742 50	7 067 00	
SYSTEM GENERATED FEES	0.00	-12 995 00	-5 929 00	
Old In Contain the Labor	0.00	-12,333.00	-3, 928.00	
* CHARGEABLE FEES SUMMARY BY WORK CODE BUSINESS TAX ENGAGEMENTS INTERIM SERVICES SYSTEM GENERATED FEES ** TOTAL	50.60	-5,928.00		
		3140/11Vm	momar	
CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL	
* CHARGEABLE FEES SUMMARY BY STAFF 124 Brett Bausinger 135 VINCENT BUCOLO 136 DAVID KUMOR 138 MIKE CORRIGAN 140 MARIALUISA VENEZIALE-CIOCCA 142 TIMOFEY S. KRAVETS	0.00	-12,995.00	-12,995.00	
124 Brett Bausinger	0.30	42.00	-12,953.00	
135 VINCENT BUCOLO	2.60	320.00	-12,633.00	
136 DAVID KUMOR	10.80	1,243.50	-11,389.50	
138 MIKE CORRIGAN	14.80	1,174.00	-10,215.50	
140 MARIALUISA VENEZIALE-CIOCCA	2.70	390.00	-9,825.50	
142 TIMOFEY S. KRAVETS	0.90	90.00	-9,735.50	
143 ERIC WOJCIECHOWSKI	3.50	280.00	-9,455.50	
/5 Bob Seibei	6.50	1,290.00	-9,455.50 -8,165.50 -5,928.00	
140 MARIALUISA VENEZIALE-CIOCCA 142 TIMOFEY S. KRAVETS 143 ERIC WOJCIECHOWSKI 75 Bob Seibel 83 Randall Franzen	8.50	2,237.50	-5,928.00	
** TOTAL		-5,928.00		
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL	
* CHARGEABLE FEES SUMMARY BY CTRL DATE 10/31/13	0.00	-500.00	-500.00	
11/30/13	0.00	-500.00	-1,000.00	
12/31/13	4.50	550.00	-1,000.00 -450.00 -622.50 -5,572.50 -4,028.50 -4,185.50 -4,685.50	
01/31/14	1.50	-172.50	-622.50	
02/28/14	10.50	-4.950.00	-5.572.50	
03/31/14	21.80	1,544.00	-4.028.50	
04/30/14	0.00	-500.00	-4.528.50	
05/31/14	4.80	343.00	-4.185.50	
06/30/14	0.00	-500.00	-4,685.50	
07/31/14	1.40	-310.00	-4,685.50 -4,995.50 -5,428.00	
08/31/14	6.10	-432.50	-5,428.00	
09/30/14	0.00	-500.00	-5,928.00	
** TOTAL	50.60	-5,928.00		

26 Sep 2014 09:28 DWIP SORT ON CLIENT ID 5273 / PAGE: 95

			YUNDAI LLC CODE) STAFF NAME	SID	RATE	VIVIAN HRS	TRUUMA	SEO#	ACTION
			CHARGEABLE FEES B						
2/28/14 02/	03/14	5 90	folder MIKE CORRIGAN Entered Trial Balas adjustments				80.00	24783	В Н Т:
	138	MIKE C	CORRIGAN			3.00	230.00		
BUS	TAX Tr	ial Ba	alance Data Inpu			3.70	307.00	6	
3/31/14 03/	18/14		Brett Bausinger Showing mike how to differences in GoS	accou	140 nt for	0.30 NY depreci	42.00 ation	31133	внт:
	124	Brett	Bausinger			0.30	42.00		
3/31/14 03/	17/14		DAVID KUMOR GOING OVER RETURN N			1.10	121.00	30514	B H T:
	136	DAVID	KUMOR			1.10	121.00		
BUS	TAX St	aff Tr	caining			1.40	163.00		
7/31/14 07/	02/14		TIMOFEY S. KRAVETS Mathed tax return	142	100	0.90	90.00	46169	внт:
	142	TIMOFE	EY S. KRAVETS			0.90	90.00		
BUS	TAX Ma	th/Pro	oof Report/Retur			0.90	90.00		
2/28/14 02/	06/14	5 99	DAVID KUMOR IT-204-LL	136	110	0.20	22.00	24743	B H T;
2/28/14 02/	21/14	5 99		136	110	0.30	33.00	27232	B H T:
8/31/14 08/	11/14	5 99		136 ILE	125	0.40	50.00	52370	внт:
	136	DAVID	KUMOR			0.90	105.00		
BUS	TAX Re	port 1	Typing			0.90	105.00		
2/31/13 11/	27/13	6 39	MARIALUISA VENEZIA Tangible Property			0.30	30.00	16603	В Н Т:
	140	MARIAI	LUISA VENEZIALE-CIO	CCA		0.30	30.00		
INT	SER Ot	her Se	ervices USE MEMO			0.30	30.00	A	
8/31/14 07/	28/14	6 99	VINCENT BUCOLO	135	125	2.40	300.00	51140	в н т:
	135	VINCEN	NT BUCOLO			2.40	300.00		
8/31/14 07/	28/14		DAVID KUMOR TYPING LETTER	136	125	1.30	162.50	51200	в н т:
8/31/14 07/	29/14	6 99	DAVID KUMOR UPDATING LETTER	136	125	1.40	175.00	51201	B H T:

v.7.00

267 / GRP: STAR PRG BILL FRM: 10	CYC: 12 RATE	FACTOR: 1.00 VIVIAN	MGMT: 83 56 718-279-1800
* * FEE & EXPE			
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	123.30	22,012.00	22,287.00
INTERIM SERVICES	30.20	6,092.50	28,379.50
PERSONAL TAX RETURN SERVICES	0.80	88.00	28,467.50
SPECIAL PROJECTS-MUST USE MEMO	2.00	545.00	29,012.50
* CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES	0.00	-19,900.00	9,112.50
** TOTAL	157.30	9,112.50	
* CHARGEABLE FEES SUMMARY BY STAFF 132 DOROTHEA BURCH 135 VINCENT BUCOLO 136 DAVID KUMOR 138 MIKE CORRIGAN 139 KAITLYN M. METZ 140 MARIALUISA VENEZIALE-CIOCCA 142 TIMOFEY S. KRAVETS 143 ERIC WOJCIECHOWSKI 48 Kenneth Mann 56 Hugh Whyte 75 Bob Seibel 83 Randall Franzen ** TOTAL	HOUR C	Mornim	moma I
CHARGEABLE FEES SUMMARY BY STAFF	nouks	_10 000 00	_10 000 00
133 PODOMUET DUDOU	0.00	-19,900.00	-19,900.00
132 DOROTHEA BURCH	0.30	15.00	-19,885.00
135 VINCENT BUCOLO	14.40	1,641.50	-18,237.50
136 DAVID KUMOR	10.00	1,164.50	-17,073.00
138 MIKE CORRIGAN	7.00	560.00	-16,513.00
139 KAITLYN M. METZ	0.90	45.00	-16,468.00
140 MARIALUISA VENEZIALE-CIOCCA	1.20	180.00	-16,288.00
142 TIMOFEY S. KRAVETS	0.40	38.00	-16,250.00
143 ERIC WOJCIECHOWSKI	17.50	1,385.00	-14,865.00
48 Kenneth Mann	0.60	165.00	-14,700.00
56 Hugh Whyte	1.00	275.00	-14,425.00
75 Bob Seibel	61.50	12,130.00	-2,295.00
83 Randall Franzen	42.50	11,407.50	9,112.50
** TOTAL	157.30	9,112.50	
	102702-2	2	
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	3.50	-125.00	-125.00
11/30/13	0.20	-950.00	-1,075.00
12/31/13	30.60	4,715.00	3,540.00
01/31/14	2.10	-625.00	3,015.00
02/28/14	39.20	-1,873.00	1,142.00
03/31/14	26.20	2,530.00	3,672.00
04/30/14	6.00	650.00	4,322.00
05/31/14	0.50	-862.50	3,459.50
05/30/14	1.80	-667.00	2,792.50
0//31/14	23.30	4,230.00	7,022.50
08/31/14	21.70	2,665.00	9,687.50
* CHARGEABLE FEES SUMMARY BY CTRL DATE 10/31/13 11/30/13 12/31/13 01/31/14 02/28/14 03/31/14 04/30/14 05/31/14 06/30/14 07/31/14 08/31/14 08/31/14	2.20	-575.00	9,112.50
** TOTAL	157.30	9,112.50	

26 Sep 2014 09:28 DWIP SORT ON CLIENT ID 5267 / PAGE: 67

	STAR PRG BILL FRM: 10 CYC: 1	2 RATE		MGMT: 83 56 718-279-180
TAR TOYOTA/ DATE WDATE	WORK(CODE) STAFF NAME SID	RATE	VIVIAN HRS	
	* * CHARGEABLE FEES BY CODES	/STAFF/	* *	
8/31/14 08/06/14	2 93 Hugh Whyte 56	275	1.00	275.00 52602 В Н Т:
56	Hugh Whyte		1.00	275.00
REVIEW Pa	artner Review		1.00	275.00
1/31/14 01/02/14	5 21 KAITLYN M. METZ 139	50	0.70	35.00 21046 В Н Т:
1/31/14 01/03/14	LIFO RESERVE ADJUSTMENT 5 21 KAITLYN M. METZ 139 LIFO RESERVE	50	0.20	10.00 21052 B H T:
139	KAITLYN M. METZ		0.90	45.00
1/31/14 01/02/14	5 21 Kenneth Mann 48	275	0.20	55.00 26302 B H T:
1/31/14 01/06/14	Lifo supervise Kaitylyn 5 21 Kenneth Mann 48	275	0.20	55.00 26333 B H T:
1/31/14 01/08/14	Lifo 5 21 Kenneth Mann 48 factory statements- LIFO		0.20	55.00 26349 В Н Т:
48	Kenneth Mann		0.60	165.00
BUSTAX L	IFO Computations		1.50	210.00
2/28/14 02/20/14	5 60 VINCENT BUCOLO 135	110	0.20	22.00 27177 В Н Т:
3/31/14 02/25/14	helping, no advising Eric 5 60 VINCENT BUCOLO 135	110	0.10	11.00 27673 B H T:
135	VINCENT BUCOLO		0.30	33.00
3/31/14 03/03/14	5 60 DAVID KUMOR 136 EXTENSIONS	110	0.60	66.00 29007 B H T:
03/31/14 03/10/14	5 60 DAVID KUMOR 136 PUTTING IN FOR E-FILE	110	0.20	22.00 29547 B H T:
136	DAVID KUMOR		0.80	88.00
3/31/14 02/26/14	5 60 TIMOFEY S. KRAVETS 142 Prepared extensions in go filed out control page	80 osystems	0.10 . Updated lo	8.00 27911 B H T: og and
142	TIMOFEY S. KRAVETS		0.10	8.00
BUSTAX I	ncome Tax Project & Ex		1.20	129.00
08/31/14 08/13/14	5 61 DOROTHEA BURCH 132 process	50	0.30	15.00 52339 B H T:
132	DOROTHEA BURCH		0.30	15.00
03/31/14 03/04/14	5 61 DAVID KUMOR 136 LOOKING OVER MIKES WORK TIEING OUT LIFO UNICAP ADJUSTING ENTRIES	110	1.80	198.00 28995 B H T:

CONFIDENTIAL

S267 / GRP: S STAR TOYOTA/	TAR PRG BILL FRM: 10 CYC: 12		00 MGMT: 83 56 718-279-1
	RK(CODE) STAFF NAME SID RA		AMOUNT SEQ# ACTIO
*	* CHARGEABLE FEES BY CODES/	STAFF/ * *	
	SO MIKE IS BAILING ERIC OU THAT BY ERASIN AND OVERRID QUESTIONS		
135 VI	NCENT BUCOLO	0.50	55.00
BUSTAX Staf	f Supervision	0.50	55.00
03/31/14 02/26/14 5 08/31/14 08/01/14 5	97 VINCENT BUCOLO 135 97 VINCENT BUCOLO 135	0.70 0.80	77.00 27689 B H T: 100.00 51184 B H T:
135 VI	NCENT BUCOLO	1.50	177.00
BUSTAX Math	/Proof Report/Retur	1.50	177.00
12/31/13 11/25/13 5 12/31/13 11/26/13 5	98 VINCENT BUCOLO 135 98 VINCENT BUCOLO 135	100 2.00 100 3.00	200.00 16522 B H T: 300.00 16523 B H T:
135 VI	NCENT BUCOLO	5.00	500.00
BUSTAX Trav	rel Time	5.00	500.00
2/31/13 11/27/13 5	99 DAVID KUMOR 136		90.00 16536 B H T:
06/30/14 06/04/14 5		110 0.30	33.00 43098 B H T:
08/31/14 08/21/14 5		125 0.30	37.50 53166 B F T:
09/30/14 09/04/14 5	SETTING UP FOR E FILE 99 DAVID KUMOR 136 ESTIMATES	125 0.20	25.00 54342 B H T:
136 DA	VID KUMOR	1.70	185.50
BUSTAX Repo	ort Typing	1.70	185.50
07/31/14 07/22/14 €	1 TIMOFEY S. KRAVETS 142 got ready for interim trip		30.00 51101 B H T:
142 TI	MOFEY S. KRAVETS	0.30	30.00
INTSER Inte	rim Visit Planning	0.30	30.00
07/31/14 07/23/14 6		200 8.00	1,600.00 51853 в н т:
07/31/14 07/24/14	Interim Visit. 5 13 Bob Seibel 75 Interim visit.	200 7.00	1,400.00 51852 B H T:
75 Bo	ob Seibel	15.00	3,000.00
07/31/14 07/24/14	5 13 Randall Franzen 83 go to NY and do interim vi		2,200.00 51644 B H T:
83 Rá	andall Franzen	8.00	2,200.00
INTSER Rev.	Ledger & Schedules	23.00	5,200.00

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

5261 /

STAR CHRYSLER PLYMOUTH JEEP/

DEBBIE

I'm Cimiodan I almootii Obbi /			
* * FEE & EXPEN	SE SUMMARIES	* *	
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	0.50	137.50	137.50
BUSINESS TAX ENGAGEMENTS	88.90	15,652.00 3,600.00 1,172.50	15,789.50
INTERIM SERVICES	20.00	3,600.00	19,389.50
SPECIAL PROJECTS-MUST USE MEMO	7.70	1,172.50	20,562.00
SYSTEM GENERATED FEES	0.00	-19,850.00	712.00
** TOTAL	117.10	712.00	
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00		
118 ROBERT KIRKHOPE		11,496.00	-8,354.00
136 DAVID KUMOR	6.40	825.50	-7.528.50
142 TIMOFEY S. KRAVETS	5.00	600.00	-6,928.50
144 PHILLIP L. SALEMNO JR	17.70	2,478.00	-4,450.50
146 BENJAMIN SIDOR	0.30 1.20	600.00 2,478.00 27.00 90.00	-4,423.50
147 DEANNA DOLE	1.20	90.00	-4,333.50
220 Temp User1	3.20	160.00	-4,173.50
48 Kenneth Mann		275.00	
56 Hugh Whyte	0.50	137 50	-3.761 00
63 Betteann Norris	0.30	30.00 2,793.00	-3,731.00
75 Bob Seibel	13.30	2,793.00	-938.00
83 Randall Franzen	0.00	1,650.00	712.00
** TOTAL	117.10	712.00	
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	
10/31/14		-1,000.00	
11/30/14	29.20	4,636.00	3,636.00
10/01/1			0 000

3,636.00 -1,000.00 3,630.00 12/31/14 0.00 3,630.00 01/31/15 24.60 6,266.00 02/28/15 5.10 -8,452.50 -2,186.5003/31/15 8.30 215.50 -1,971.00 0.00 -2,971.00 04/30/15 -1,000.00-1,000.00 2,627.00 05/31/15 0.00 -3,971.0006/30/15 20.30 -1,344.00 07/31/15 0.00 -1,000.00 -2,344.00 08/31/15 23.40 2,871.00 527.00 09/30/15 6.20 712.00 185.00 -----** TOTAL 117.10 712.00

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5261 / PAGE: 62

CONFIDENTIAL

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015 SORT ON CLIENT ID * SELECTED CLIENTS

STAR CHRYSLER PLYMOUTH JEEP/	: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 DEBBIE
CDATE WDATE WORK(CODE) STAFF NA	ME SID RATE HRS AMOUNT SEQ# ACTION
* * CHARGEABLE FEE	S BY CODES/STAFF/ * *
BUSTAX Trial Balance Data Inp	7.10 647.50
09/30/15 09/02/15 5 97 DEANNA DOLE	147 75 1.20 90.00 100006 B H T:
147 DEANNA DOLE	1.20 90.00
BUSTAX Math/Proof Report/Retu	1.20 90.00
01/31/15 01/24/15 5 99 DAVID KUMOR	136 125 0.30 37.50 71933 B H T:
02/28/15 02/02/15 5 99 DAVID KUMOR GETTING WORKPA	ER TRIAL TO BE ENTERED 136 125 0.50 62.50 74043 B H T: PERS TOGETHER
136 DAVID KUMOR	0.80 100.00
BUSTAX Report Typing	0.80 100.00
06/30/15 06/10/15 6 1 ROBERT KIRKHOP	118 200 8.00 1,600.00 92824 B H T:
interim 06/30/15 06/11/15 6 1 ROBERT KIRKHOP interim	E 118 200 7.00 1,400.00 92825 B H T:
118 ROBERT KIRKHOPE	15.00 3,000.00
INTSER Interim Visit Planning	15.00 3,000.00
06/30/15 06/10/15 6 20 TIMOFEY S. KRA service	VETS 142 120 5.00 600.00 91720 B H T:
142 TIMOFEY S. KRAVETS	5.00 600.00
INTSER Service Dept Analysis	5.00 600.00
08/31/15 08/25/15 8 32 PHILLIP L. SAL	EMNO J 144 140 1.80 252.00 99823 B H T:
3115 PREP 08/31/15 08/26/15 8 32 PHILLIP L. SAL	EMNO J 144 140 2.20 308.00 99824 В Н Т: \ДР
3115 prep 08/31/15 08/27/15 8 32 PHILLIP L. SAL	EMNO J 144 140 2.30 322.00 99833 B H T:
3115 Prep 08/31/15 08/28/15 8 32 PHILLIP L. SAL 3115 Prep	EMNO J 144 140 0.70 98.00 99836 B H T:
144 PHILLIP L. SALEMNO J	R 7.00 980.00
09/30/15 09/01/15 8 32 Kenneth Mann	48 275 0.30 82.50 102887 B H T:
REVIEW 3115'S 09/30/15 09/10/15 8 32 Kenneth Mann review 3115's	48 275 0.40 110.00 103035 B H T:
48 Kenneth Mann	0.70 192.50
Other Special Projects(detail	7.70 1,172.50
06 Oct 2015 15:59	DWIP SORT ON CLIENT ID 5261 / PAGE: 65

5267 / GRP: STAR PRG BILL FRM: 10 STAR TOYOTA/		FACTOR: 1.00 VIVIAN	MGMT: 83 56 718-279-1800
* * FEE & EXPEN	SE SUMMARIES	* *	
* CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT BUSINESS TAX ENGAGEMENTS INTERIM SERVICES SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES	HOURS	THUUMA	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	130.20	27,109.00	27,384.00
INTERIM SERVICES	32.50	6,927.50	34,311.50
SPECIAL PROJECTS-MUST USE MEMO	2.10	577.50	34,889.00
SYSTEM GENERATED FEES	0.00	-21,250.00	13,639.00
** TOTAL	165.80	13,639.00	
* CHARGEABLE FEES SUMMARY BY STAFF 124 Brett Bausinger 136 DAVID KUMOR 142 TIMOFEY S. KRAVETS 144 PHILLIP L. SALEMNO JR 146 BENJAMIN SIDOR 147 DEANNA DOLE 48 Kenneth Mann 56 Hugh Whyre	HOURS	AMOUNT	ጥ ርሞል፤
CHRICOLADDD 1222 COMMAN DI GIAL.	0.00	-21 250 00	-21 250 00
124 Brett Bausinger	0.00	28 00	-21 222 00
136 DAUTO KUMOD	6.50	826.00	-20.396.00
142 TIMOREY C KRAUETC	5.00	600.00	-19 796 00
144 DUTITE I CALPMAN TO	8.00	1 120 00	-18 676 00
144 PHILLIP L. SALEMNO OR	2.30	1,120.00	-18 489 00
147 DENNA DOLE	1.60	120.00	-19 360 00
49 Konnath Mann	0.80	220.00	-18 149 00
56 Hugh Whyte	1.00	275.00	-17 874 00
63 Betteann Norris	0.30	30.00	-17 844 00
75 Bob Seibel	99 30	20.00	2 419 00
83 Randall Franzen	40.80	275.00 30.00 20,263.00 11,220.00	13 639 00
03 Randall Flanzen		11,220.00	13,039.00
** TOTAL		13,639.00	
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-1,000.00	-1,000.00
11/30/14	34.00	6,250.00	5,250.00
12/31/14	2.80	-500.00	4,750.00
01/31/15	37.90	7,247.50	11,997.50
02/28/15	8.00	-9,010.00	2,987.50
03/31/15	16.20	2,091.00	5,078.50
04/30/15	2.00	-450.00	4,628.50
05/31/15	2.50	-410.00	4,218.50
06/30/15	34.60	6,449.50	10,668.00
07/31/15	0.50	-862.50	9,805.50
08/31/15	7.70	857.50	10,663.00
09/30/15	19.60	2,976.00	TOTAL -1,000.00 5,250.00 4,750.00 11,997.50 2,987.50 5,078.50 4,628.50 4,218.50 10,668.00 9,805.50 10,663.00 13,639.00
** TOTAL		13,639.00	

DWIP SORT ON CLIENT ID 5267 / PAGE: 75 06 Oct 2015 15:59

CONFIDENTIAL

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/ VIVIAN 718-279-1800 CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION * * CHARGEABLE FEES BY CODES/STAFF/ Prepair for visit. 75 Bob Seibel 1.00 210.00 INTSER Interim Visit Planning 1.00 210.00 06/30/15 06/10/15 6 13 Bob Seibel 75 210 9.00 1,890.00 93286 B H T: Interim Visit. 06/30/15 06/11/15 6 13 Bob Seibel 75 210 9.00 1,890.00 93287 B H T: Interim Visit. 75 Bob Seibel 18.00 3,780.00 06/30/15 06/10/15 6 13 Randall Franzen 83 275 3.00 825.00 93826 B H T: drive to Star for an interim visit 4.00 06/30/15 06/11/15 6 13 Randall Franzen 83 275 93828 B H T: go to star for an interim visit 06/30/15 06/12/15 6 13 Randall Franzen 83 275 1.50 412.50 93821 B H T: go over all the cost seg info again with Julio and what we can get for a write down 83 Randall Franzen 8.50 2,337.50 INTSER Rev. Ledger & Schedules 26.50 6,117.50 06/30/15 06/11/15 6 20 TIMOFEY S. KRAVETS 142 120 5.00 600.00 91723 B H T: interim 142 TIMOFEY S. KRAVETS 5.00 600.00 5.00 600.00 INTSER Service Dept Analysis 110.00 103039 B H T: 48 275 09/30/15 09/10/15 8 32 Kenneth Mann 0.40 review 3115's 48 Kenneth Mann 0.40 110.00 02/28/15 02/18/15 8 32 Randall Franzen 83 275 137.50 77152 B H T: 0.50 go over the ADP compliance ifof for Mike 03/31/15 02/27/15 8 32 Randall Franzen 83 275 1.20 330.00 77197 B H T: callls from Tony to go over the ACA act and write emails to Mike to go over the situation and the penalty 1.70 467.50 83 Randall Franzen Other Special Projects (detail) 2.10 577.50 165.80 34.889.00 * * TOTAL FEES * * CHARGEABLE EXPENSES * * 11/30/14 11/26/14 1 1 Randall Franzen 335.00 66943 B H T:

DWIP SORT ON CLIENT ID 5267 /

06 Oct 2015 15:59

v. 7 00

5273 / STAR HY GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

* * FEE & EXPEN			
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	93.70	10,990.00	11,265.00
INTERIM SERVICES	5.00	600.00	11,865.00
SPECIAL PROJECTS-MUST USE MEMO	0.70	192.50	12,057.50
SYSTEM GENERATED FEES	0.00	-12,800.00	-742.50
* CHARGEABLE FEES SUMMARY BY STAFF 124 Brett Bausinger 136 DAVID KUMOR 140 MARIALUISA VENEZIALE-CIOCCA 142 TIMOFEY S. KRAVETS 144 PHILLIP L. SALEMNO JR 146 BENJAMIN SIDOR 147 DEANNA DOLE 220 Temp Userl 48 Kenneth Mann 56 Hugh Whyte 63 Betteann Norris 75 Bob Seibel 83 Randall Franzen ** TOTAL	HOURS	AMOUNT	TOTAL
	0.00	-12,800.00	-12,800.00
124 Brett Bausinger	0.20	28.00	-12,772.00
136 DAVID KUMOR	4.70	617.50	-12,154.50
140 MARIALUISA VENEZIALE-CIOCCA	3.10	465.00	-11,689.50
142 TIMOFEY S. KRAVETS	59.00	6,000.00	-5,689.50
144 PHILLIP L. SALEMNO JR	0.70	90.00	-5,599.50
146 BENJAMIN SIDOR	12.60	1,079.00	-4,520.50
147 DEANNA DOLE	2.30	172.50	-4,348.00
220 Temp Userl	2.80	140.00	-4,208.00
48 Kenneth Mann	0.70	192.50	-4,015.50
56 Hugh Whyte	1.00	275.00	-3,740.50
63 Betteann Norris	0.50	50.00	-3,690.50
75 Bob Seibel	8.80	1,848.00	-1,842.50
83 Randall Franzen	4.00	1,100.00	-742.50
** TOTAL	100.40	-742.50	
* CHARGEABLE FEES SUMMARY BY CTRL DATE 10/31/14 11/30/14 12/31/14 01/31/15 02/28/15 03/31/15 04/30/15 05/31/15 06/30/15 07/31/15 08/31/15 09/30/15	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-500.00	-500.00
11/30/14	27.00	2,550.00	2,050.00
12/31/14	0.00	-500.00	1,550.00
01/31/15	31.30	2,987.50	4,537.50
02/28/15	8.30	-6,402.00	-1,864.50
03/31/15	8.60	386.00	-1,478.50
04/30/15	0.00	-500.00	-1,978.50
05/31/15	0.00	-500.00	-2,478.50
06/30/15	5.00	100.00	-2,378.50
07/31/15	6.40	316.00	-2,062.50
08/31/15	12.80	1,610.00	-452.50
09/30/15	1.00	-290.00	-742.50
** TOTAL	100.40	-742.50	

06 Oct 2015 15:59

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015

SORT ON CLIENT ID * SELECTED CLIENTS 5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEO# ACTION * * CHARGEABLE FEES BY CODES/STAFF/ BUSTAX State Tax Return Prep 1.20 151.00 11/30/14 11/24/14 5 68 TIMOFEY S. KRAVETS 9.00 900.00 TAX PLANNING IN NEW YORK 11/30/14 11/25/14 5 68 TIMOFEY S. KRAVETS 142 100 9.00 900.00 66406 B H T: TAX PLANNING IN NEW YORK 66407 B H T 7.00 700.00 11/30/14 11/26/14 5 68 TIMOFEY S. KRAVETS 142 100 TAX PLANNING IN NEW YORK 25.00 2,500.00 142 TIMOFEY S. KRAVETS BUSTAX Tax Planning 25.00 2,500.00 1,100.00 73454 B H T: 01/31/15 01/19/15 5 69 TIMOFEY S. KRAVETS 142 100 11.00 Year end trip for star 1,100.00 73455 B H T: 01/31/15 01/20/15 5 69 TIMOFEY S. KRAVETS 142 100 11.00 year end trip for star 700.00 73456 B H T: 01/31/15 01/21/15 5 69 TIMOFEY S. KRAVETS 142 100 7.00 year end trip for star 29.00 2,900.00 142 TIMOFEY S. KRAVETS 63.00 79046 B H T: 03/31/15 03/04/15 5 69 Bob Seibel 75 210 0.30 Extension 75 210 420.00 97452 B H T: 07/31/15 07/13/15 5 69 Bob Seibel 2.00 210.00 97499 В н т: ТРК Go over tax return 75 210 1.00 08/31/15 07/29/15 5 69 Bob Seibel tax return 315.00 97583 B H T: 08/31/15 08/12/15 5 69 Bob Seibel 75 210 1.50 Tax Return 08/31/15 08/14/15 5 69 Bob Seibel 75 210 1.00 210.00 97610 B H T: Tax Return 1.00 210.00 102611 B H T: 08/31/15 08/19/15 5 69 Bob Seibel 75 210 Tax return. 210.00 102602 B H T: 75 210 1.00 08/31/15 08/21/15 5 69 Bob Seibel Check processing & send package to Vivian. 75 210 1.00 210.00 104395 B H T: 09/30/15 09/24/15 5 69 Bob Seibel Send copies of returns to Vivian. 8.80 1,848.00 75 Bob Seibel 550.00 66937 B H T: 83 275 2.00 11/30/14 11/26/14 5 69 Randall Franzen go to NY and do tax planning 2.00 550.00 73639 B H T: 01/31/15 01/21/15 5 69 Randall Franzen 83 275 go to dealership in NY and do the year end 1,100.00 4.00 83 Randall Franzen 41.80 5,848.00 BUSTAX Year End Tax Work 75.00 76469 B H T: 03/31/15 02/27/15 5 90 DAVID KUMOR 136 125 0.60 ADJUSTING ENTRIES 136 DAVID KUMOR 0.60 75.00

PAGE: 105

v.7.00

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5273 /

Case 1:18-cv-05775-ERK-TAM Document 126-90 Filed 06/05/24 Page 21 of 26 PageID #: 3070

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
SORT ON CLIENT ID * SELECTED CLIENTS

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION * * CHARGEABLE FEES BY CODES/STAFF/ 02/28/15 01/28/15 5 90 MARIALUISA VENEZIALE 140 150 3.10 465.00 73210 B H T: Helping Tara with Various Star Trial Balances that she was unable to get to balance. Mpst of the time spent on Star Hyundai 140 MARIALUISA VENEZIALE-CIOCCA 3.10 465.00 220 50 02/28/15 01/28/15 5 90 Temp User1 2.80 140.00 73225 B H T: 220 Temp User1 2.80 140.00 BUSTAX Trial Balance Data Inpu 6.50 680.00 08/31/15 08/19/15 5 97 DEANNA DOLE 147 75 2.30 172.50 98765 B H T: 147 DEANNA DOLE 2.30 172.50 BUSTAX Math/Proof Report/Retur 2.30 172.50 01/31/15 01/24/15 5 99 DAVID KUMOR 37.50 71932 B H T: 136 125 0.30 PUTTING TOGETHER TRIAL TO BE ENTERED IN 136 125 1.20 02/28/15 01/31/15 5 99 DAVID KUMOR 150.00 73198 B H T: UNICAP CALCULATIONS CHECKING TRIAL TO SEE IF ANY MISPOSTINGS 136 DAVID KUMOR 1.50 187.50 BUSTAX Report Typing 1.50 187.50 06/30/15 06/10/15 6 20 TIMOFEY S. KRAVETS 142 120 600.00 91721 B H T: 5.00 service 142 TIMOFEY S. KRAVETS 5.00 600.00 5.00 600.00 INTSER Service Dept Analysis 48 275 110.00 102003 B H T: 08/31/15 08/14/15 8 32 Kenneth Mann 0.40 review 3115's 82.50 102011 B H T: 08/31/15 08/15/15 8 32 Kenneth Mann 48 275 0.30 review 3115 48 Kenneth Mann 0.70 192.50 Other Special Projects (detail) 0.70 192.50 100.40 12,057.50 * * TOTAL FEES * * DEBITS & CREDITS -500.00 44642 B H T: -500.00 51528 B H T: 10/31/14 10/31/14 99 3 11/30/14 11/30/14 99 3

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5273 /

PAGE: 106

CLI TrakTime

142

TIMOFEY S. KRAVETS - Voynow, Bayard, Whyte and Company, LLP

Final Timesheet Report for previously unsubmitted periods up to and including Sunday, November 29, 2015 No Sorting Specified

Date	Action	Client & Project / Work / Comment	Hours	Expense
11/23/2015	BTIME	5266 /- STAR NISSAN INC./	11.00	
		05-69 BUSTAX Year End Tax Work TAX PLANNING		
11/24/2015	BTIME	5266 / - STAR NISSAN INC./	9.50	
		05-01 BUSTAX Engagement Planning TAX PLANNIGN		
11/25/2015	BTIME	5266 / - STAR NISSAN INC./	3.50	
		05-69 BUSTAX Year End Tax Work TAX PLANNING		
11/25/2015	BTIME	5268 / - KOUFAKIS REALTY LLC/	3.50	
		05-69 BUSTAX Year End Tax Work POSTED TO QUCIKBOOKS		
11/26/2015	LEAVE	9106 /0 - VB-L-HOLIDAY/	7.00	
		91-06 VB-L-Holiday		
		thanksgiving		

Report Total:

41.50

00.03

Tuesday, December 01, 2015 09:24:14 AM

Page 1

TIMOFEY S. KRAVETS - Voynow, Bayard, Whyte and Company, LLP

Case 1:18-cv-05775-ERK-TAM Document 126-90 Filed 06/05/24 Page 23 of 26 PageID #: 3072

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 STAR CHRYSLER PLYMOUTH JEEP/	CYC: 12 RATE	FACTOR: 1.00 DEBBIE	MGMT: 83 56	
* * FEE & EXPE				
* CHARGEABLE FEES SUMMARY BY WORK CODE AUDIT ENGAGEMENTS REVIEW ENGAGEMENT BUSINESS TAX ENGAGEMENTS PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES	HOURS	AMOUNT	TOTAL	
AUDIT ENGAGEMENTS	14.00	1,050.00	1,050.00	
REVIEW ENGAGEMENT	0.10	5.00	1,055.00	
BUSINESS TAX ENGAGEMENTS	72.60	13,841.50	14,896.50	
PERSONAL TAX RETURN SERVICES	0.10	5.00	14,901.50	
SPECIAL PROJECTS-MUST USE MEMO	54.30	6,515.50	21,417.00	
SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES	0.00	-13,250.00	8,167.00	
	141.10			
* CHARGEABLE FEES SUMMARY BY STAFF 118 ROBERT KIRKHOPE 132 DOROTHEA BURCH 136 DAVID KUMOR 142 TIMOFEY S. KRAVETS 144 PHILLIP L. SALEMNO JR 146 BENJAMIN SIDOR 147 DEANNA DOLE 148 CODY MCCABE 75 Bob Seibel 83 Randall Franzen	HOURS	AMOUNT	TOTAL	
CHARGED LEGG COLLECT DI CITT	0.00	-13.250.00	-13,250.00	
118 ROBERT KIRKHOPE	71.00	14.200.00	950.00	
132 DOROTHEA BURCH	0.20	10.00	960.00	
136 DAVID KUMOR	1.00	140.00	1.100.00	
142 TIMOFEY S. KRAVETS	8.40	1,008.00	2,108.00	
144 PHILLIP L. SALEMNO JR	4.50	630.00	2,738.00	
146 BENJAMIN SIDOR	6.10	549.00	3,287.00	
147 DEANNA DOLE	14.00	1,050.00	4,337.00	
148 CODY MCCABE	29.40	2,205.00	6,542.00	
75 Bob Seibel	2.50	525.00	7,067.00	
83 Randall Franzen	4.00	1,100.00	8,167.00	
** TOTAL	141.10	8,167.00		
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	THILOMA	TOTAL.	
09/30/15	0.10	5.00	5.00	
10/31/15	1.00	-790.00	-785.00	
11/30/15	28 50	4.855.00	4.070.00	
12/31/15	0.50	5.00 -790.00 4,855.00 -962.50	3.107.50	
01/31/16	111.00	14.309.50	17,417,00	
02/29/16	0.00	-1,000.00	16.417.00	
03/31/16	0.00	14,309.50 -1,000.00 -8,250.00	8,167.00	
** TOTAL		8,167.00		

26 Apr 2016 14:10 DWIP SORT ON CLIENT ID 5261 / PAGE: 2

,Case 1:18-cv-05775-ERK-TAM Document 126-90 Filed 06/05/24 Page 24 of 26 PageID #: 3073

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016 SORT ON CLIENT ID * SELECTED CLIENTS

** CHARGEABLE FEES BY CODES/STAFF/ ** /31/16 01/20/16 5 69 Randall Franzen 83 275 2.00 550.00 120951 B H T: go to NY and do year end work meet with Mike 83 Randall Franzen 2.00 550.00 6,875.00	261 / GRP:	STAR PRG BILL FRM: 10 CY	YC: 12 RAT	E FACTOR: 1.0	0 MGMT: 8	3 56	
** CHARGEABLE FEES BY CODES/STAFF/ ** /31/16 01/20/16 5 69 Randall Franzen 83 275 2.00 550.00 120951 B H T: 83 Randall Franzen 2.00 550.00 BUSTAX Year End Tax Work 33.50 6,875.00 /31/16 12/30/15 5 82 BENJAMIN SIDOR 146 90 6.10 549.00 118585 B H T: time sheet for robbie 146 BENJAMIN SIDOR 6.10 549.00 BUSTAX Client Assist UNBUDGETE 6.10 549.00 BUSTAX Tile 12/30/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 120650 B H T: 1/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121352 B H T: 1/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121359 B H T: 1/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 630.00 BUSTAX Trial Balance Data Inpu 4.50 630.00 BUSTAX Trial Balance Data Inpu 4.50 630.00 BUSTAX Trial Balance Data Inpu 4.50 630.00 BUSTAX Trial Balance Data Thou 5.00 5.00 109148 B H T: 1/31/16 01/05/16 8 22 DAVID KUMOR 1.00 1.0 5.00 PERSTX Photocopying Documents 0.10 5.00 1/31/16 01/05/16 8 22 DAVID KUMOR 136 140 1.00 140.00 119618 B H T: 1/31/16 01/05/16 8 32 ROBERT KIRKHOPE 118 200 9.00 1,400.00 119618 B H T: 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 9.00 1,800.00 118522 B H T: 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H	DATE WDATE	WORK (CODE) STAFF NAME		HRS	AMOUNT	SEQ# ACTI	ON
go to NY and do year end work meet with Mike 83 Randall Franzen 83 Randall Franzen 83 Randall Franzen 84 Sa Randall Franzen 85 So.00 80STAX Year End Tax Work 33.50 6,875.00 6,80.00 6,90.00 6,							
go to NY and do year end work meet with Mike 83 Randall Franzen 83 Randall Franzen 83 Randall Franzen 84 Sa Randall Franzen 85 So.00 80STAX Year End Tax Work 33.50 6,875.00 6,80.00 6,90.00 6,	1/31/16 01/20/16	5 69 Randall Franzen	83 275	2.00	550.00	120951 В Н Т	:
BUSTAX Year End Tax Work 33.50 6,875.00 /31/16 12/30/15 5 82 BENJAMIN SIDOR 146 90 6.10 549.00 118585 B H T: time sheet for robbie 146 BENJAMIN SIDOR 6.10 549.00 BUSTAX Client Assist UNBUDGETE 6.10 549.00 BUSTAX Client Assist UNBUDGETE 6.10 549.00 /31/16 01/22/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 120650 B H T: 350.00 121352 B H T: 350.00 121352 B H T: 350.00 121359 B H T: 350.00 121284 B H	1/31/10 01/20/10	go to NY and do year	end work	meet with Mil			sā
/31/16 12/30/15 5 82 BENJAMIN SIDOR 146 90 6.10 549.00 118585 B H T: time sheet for robbie 146 BENJAMIN SIDOR 6.10 549.00 BUSTAX Client Assist UNBUDGETE 6.10 549.00 BUSTAX Client Assist UNBUDGETE 6.10 549.00 //31/16 01/22/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 120650 B H T: 1/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 2.50 350.00 121352 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 630.00 121359 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 630.00 BUSTAX Trial Balance Data Inpu 4.50 630.00 630.00 630.01 5.00 109148 B H T: 1/31/16 01/26/16 8 DECEMBER 132 50 0.10 5.00 109148 B H T: 1/31/16 01/05/16 8 22 DAVID KUMOR 1.00 1.00 5.00 109148 B H T: 1/31/16 01/05/16 8 22 DAVID KUMOR 1.00 140.00 140.00 119618 B H T: 1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 1.00 140.00 140.00 121284 B H T: 1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 1.00 1.00 140.00 121284 B H T: 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 1.00 9.00 1,800.00 118522 B H T: 1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: 1/31/16 12/29/15 8 32 CODY MCCABE 148 75 6.40 1,008.00 119446 B H T: 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 1.00 119446 B H T: 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 119448 B H T: 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00	83	Randall Franzen		2.00	550.00		
time sheet for robbie 146 BENJAMIN SIDOR 6.10 549.00 BUSTAX Client Assist UNBUDGETE 6.10 549.00 ./31/16 01/22/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 120550 B H T: /31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 2.50 350.00 121352 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121352 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121352 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121352 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121352 B H T: 1/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J R 4.50 630.00 630.00 BUSTAX Trial Balance Data Inpu 4.50 630.00 PERSTX Photocopying Documents 0.10 5.00 109148 B H T: 1/31/16 01/05/16 8 22 DAVID KUMOR 136 140 1.00 140	BUSTAX Ye	ear End Tax Work		33.50	6,875.00		
BUSTAX Client Assist UNBUDGETE 6.10 549.00 A	1/31/16 12/30/15			6.10	549.00	118585 В Н Т	':
	146	BENJAMIN SIDOR		6.10	549.00		
	BUSTAX C	lient Assist UNBUDGETE		6.10	549.00		
144 PHILLIP L. SALEMNO JR 4.50 630.00	1/31/16 01/22/16	5 90 PHILLIP L. SALEMNO J	144 140	1.00			
BUSTAX Trial Balance Data Inpu 4.50 630.00 9/30/15 09/18/15 7 85 DOROTHEA BURCH 132 50 0.10 5.00 109148 B H T: scan, password protect and email 132 DOROTHEA BURCH 0.10 5.00 PERSTX Photocopying Documents 0.10 5.00 1/31/16 01/05/16 8 22 DAVID KUMOR 136 140 1.00 140.00 119618 B H T: TIME CARD THING 136 DAVID KUMOR 1.00 140.00 Dealership Special Project 1.00 140.00 Dealership Special Project 1.00 140.00 1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200 7.00 1,400.00 121284 B H T: labor audit star 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 9.00 1,800.00 118522 B H T: audit - salesman 118 ROBERT KIRKHOPE 18 200 9.00 1,800.00 118522 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	1/31/16 01/25/16 1/31/16 01/26/16	5 90 PHILLIP L. SALEMNO J 5 90 PHILLIP L. SALEMNO J	144 140 144 140	1.00	140.00		
130/15 09/18/15 7 85 DOROTHEA BURCH 132 50 0.10 5.00 109148 B H T: scan, password protect and email 132 DOROTHEA BURCH 0.10 5.00 140.00 15.00 140	144	PHILLIP L. SALEMNO JR		4.50	630.00		
132 DOROTHEA BURCH 0.10 5.00	BUSTAX T	rial Balance Data Inpu		4.50	630.00		
PERSTX Photocopying Documents 0.10 5.00 1/31/16 01/05/16 8 22 DAVID KUMOR 136 140 1.00 140.00 119618 B H T: TIME CARD THING 136 DAVID KUMOR 1.00 140.00 Dealership Special Project 1.00 140.00 1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200 7.00 1,400.00 121284 B H T: labor audit star 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 9.00 1,800.00 118522 B H T: audit - salesman 118 ROBERT KIRKHOPE 16.00 3,200.00 1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliing missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	9/30/15 09/18/15	7 85 DOROTHEA BURCH scan, password prote	132 50 ct and ema	0.10	5.00	109148 B H 7	Γ:
1/31/16 01/05/16 8 22 DAVID KUMOR	132	DOROTHEA BURCH		0.10	5.00		
TIME CARD THING 136 DAVID KUMOR 1.00 Dealership Special Project 1.00 1/40.00 1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 ROBERT KIRKHOPE 16.00 1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: 1abor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 148 75 148 75 148 75 149 125.00 19446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	PERSTX P	hotocopying Documents		0.10	5.00		
Dealership Special Project 1.00 140.00 1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200 7.00 1,400.00 121284 B H T:	01/31/16 01/05/16		136 140	1.00	140.00	119618 В Н	r:
1/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200 7.00 1,400.00 121284 B H T: labor audit star 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 9.00 1,800.00 118522 B H T: audit - salesman 118 ROBERT KIRKHOPE 16.00 3,200.00 1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	136	DAVID KUMOR		1.00	140.00		
labor audit star 1/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 9.00 1,800.00 118522 B H T: audit - salesman 118 ROBERT KIRKHOPE 16.00 3,200.00 1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	Dealersh	ip Special Project		1.00	140.00		
1/31/16 12/29/15 8 32 ROBERT KIRKHOPE audit - salesman 118 ROBERT KIRKHOPE 16.00 3,200.00 1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	01/31/16 01/06/16	8 32 ROBERT KIRKHOPE	118 200	7.00	1,400.00	121284 В Н	Γ:
1/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T: labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and complifing missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	01/31/16 12/29/15	8 32 ROBERT KIRKHOPE	118 200	9.00	1,800.00	118522 B H	Γ:
labor audit 1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	118	ROBERT KIRKHOPE		16.00	3,200.00		
1/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T: labor audit 142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	01/31/16 01/04/16	8 32 TIMOFEY S. KRAVETS	142 120	1.40	168.00	119413 В Н	Γ:
142 TIMOFEY S. KRAVETS 8.40 1,008.00 1/31/16 01/04/16 8 32 CODY MCCABE Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	01/31/16 12/29/15	8 32 TIMOFEY S. KRAVETS	142 120	7.00	840.00	118578 В Н	T:
1/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T: Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:				0.40	1 000 00		
Working on Labor audit work papers, finishing 2013 and 2015 and compliling missing information 1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:							
1/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:	01/31/16 01/04/16	Working on Labor aud	dit work pa	apers, finish	ing	119446 B H '	Т:
		8 32 CODY MCCABE	148 75	3.00	225.00		Т:
	26 Apr 2016 14:10						 E: 4

5261 /	GRP: STAR PRG BILL FR	M: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83	56
	PLYMOUTH JEEP/	DEBBIE	

SIAR CHRISDER FDIMOUTH OEEF/		DEBBIE	
* * FEE & EXPENSE	E SUMMARIES	* *	
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
AUDIT ENGAGEMENTS	14.00	1,050.00	1,050.00
REVIEW ENGAGEMENT	0.10	5.00 13,841.50 5.00	1,055.00
BUSINESS TAX ENGAGEMENTS	72.60	13,841.50	14,896.50
PERSONAL TAX RETURN SERVICES	0.10	5.00	14,901.50
	54.30	6,515.50	
SYSTEM GENERATED FEES	0.00	-13,250.00	8,167.00
** TOTAL	141.10	8,167.00	
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
· · · · · · · · · · · · · · · · · · ·	0.00		
118 ROBERT KIRKHOPE	71.00	14,200.00	950.00
132 DOROTHEA BURCH	0.20	10.00	960.00
136 DAVID KUMOR	1.00	140.00	
142 TIMOFEY S. KRAVETS	8.40	1,008.00	2.108.00
144 PHILLIP L. SALEMNO JR	4.50	630.00	2,738.00
146 BENJAMIN SIDOR	6 10	549 00	3 287 00
147 DEANNA DOLE	14.00	1,050.00	4,337.00
148 CODY MCCABE	29.40	2,205.00	6,542.00
75 Bob Seibel	2.50	525.00	7,067.00
83 Randall Franzen	4.00	1,050.00 2,205.00 525.00 1,100.00	8,167.00
146 BENJAMIN SIDOR 147 DEANNA DOLE 148 CODY MCCABE 75 Bob Seibel 83 Randall Franzen ++ TOTAL	141.10	8,167.00	
	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	
10/31/15		-790.00	
		4,855.00	
12/31/15	0.50	-962.50	3,107.50
	111.00	14,309,50	17.417.00
02/29/16	0.00	-1,000.00	16.417.00
03/31/16	0.00	14,309.50 -1,000.00 -8,250.00	8,167.00
** TOTAL	141.10	8,167.00	

Çase 1:18-cv-05775-ERK-TAM Document 126-90 Filed 06/05/24 Page 26 of 26 PageID #: 3075

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016 SORT ON CLIENT ID * SELECTED CLIENTS

SORT ON CLIENT ID * SELEC	CTED CLIENTS	
5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RAT STAR CHRYSLER PLYMOUTH JEEP/ CDATE WDATE WORK(CODE) STAFF NAME SID RATE	DEBBIE	00 MGMT: 83 56 AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAI	FF/ * *	
01/31/16 01/20/16 5 69 Randall Franzen 83 275 go to NY and do year end work		
83 Randall Franzen	2.00	550.00
BUSTAX Year End Tax Work	33.50	6,875.00
01/31/16 12/30/15 5 82 BENJAMIN SIDOR 146 90 time sheet for robbie	6.10	549.00 118585 B H T:
146 BENJAMIN SIDOR	6.10	549.00
BUSTAX Client Assist UNBUDGETE	6.10	549.00
01/31/16 01/22/16 5 90 PHILLIP L. SALEMNO J 144 140 01/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 01/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140	2.50	140.00 120650 B H T: 350.00 121352 B H T: 140.00 121359 B H T:
144 PHILLIP L. SALEMNO JR	4.50	630.00
BUSTAX Trial Balance Data Inpu	4.50	630.00
09/30/15 09/18/15 7 85 DOROTHEA BURCH 132 50	0.10	5.00 109148 B H T:
scan, password protect and em		
132 DOROTHEA BURCH	0.10	5.00
PERSTX Photocopying Documents	0.10	5.00
01/31/16 01/05/16 8 22 DAVID KUMOR 136 140 TIME CARD THING	1.00	140.00 119618 B H T:
136 DAVID KUMOR	1.00	140.00
Dealership Special Project	1.00	140.00
01/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200	7.00	1,400.00 121284 B H T:
labor audit star 01/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 audit - salesman	9.00	1,800.00 118522 B H T:
118 ROBERT KIRKHOPE	16.00	3,200.00
01/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120	1.40	168.00 119413 B H T:
labor audit 01/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 labor audit	7.00	840.00 118578 B H T:
142 TIMOFEY S. KRAVETS	8.40	1,008.00
01/31/16 01/04/16 8 32 CODY MCCABE 148 75		480.00 119446 B H T:
Working on Labor audit work p 2013 and 2015 and compliling 01/31/16 01/05/16 8 32 CODY MCCABE 148 75	missing infor	

DWIP SORT ON CLIENT ID 5261 / PAGE: 4

26 Apr 2016 14:10